

Solid Waste Management Division - Site Closure and Maintenance

DESCRIPTION OF MAJOR SERVICES

The Site Closure and Maintenance Fund provides for the closure of landfills and for post-closure maintenance [e.g., fencing, storm damage, soil erosion, but excluding landfill gas and groundwater monitoring] required by Titles 14 and 25 of the California Code of Regulations. This fund accounts for the expenses and revenues related to the planning, design, permitting and construction activities required for closure and post-closure maintenance of county landfills.

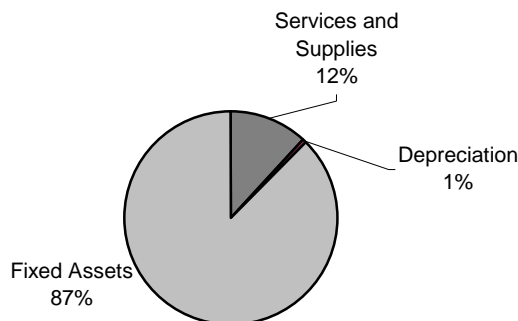
There is no staffing associated with this budget unit.

BUDGET AND WORKLOAD HISTORY

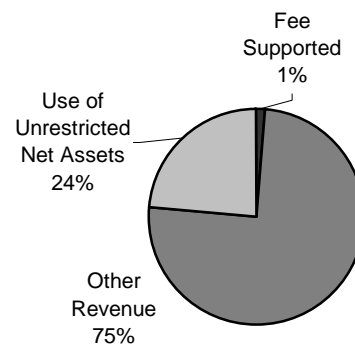
	Actual 2003-04	Budget 2004-05	Estimate 2004-05	Proposed 2005-06
Appropriation	9,138,243	20,038,427	2,282,784	1,931,858
Departmental Revenue	9,517,802	13,323,915	9,677,734	11,704,008
Revenue Over/(Under) Expense	379,559	(6,714,512)	7,394,950	9,772,150
Fixed Assets	1,056,749	19,167,365	12,505,307	13,400,000
Unrestricted Net Assets Available at Year End	8,180,134		3,627,850	

The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. However, this does not impact the financial resources of the Solid Waste Management Division (SWMD) because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes. Revenues for 2004-05 are estimated to be approximately \$3.6 million less than budget due to reduced operating transfers received from SWMD's Financial Assurance Fund. The estimated fixed assets for 2004-05 are approximately \$6.7 million less than budget primarily due to a number of projects not commencing as anticipated. These projected have been deferred to 2005-06 and re-budgeted accordingly.

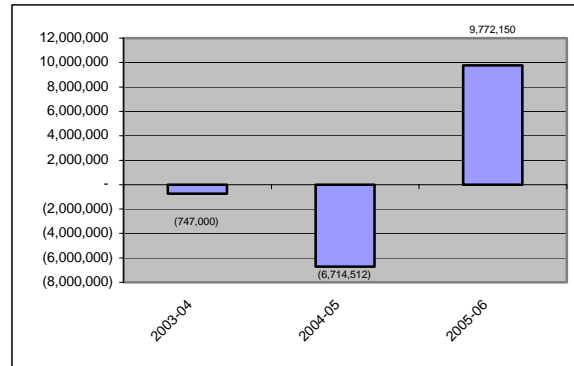
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 REVENUE OVER/(UNDER) TREND CHART



GROUP: Econ Dev/Public Svc
 DEPARTMENT: Public Works - Solid Waste Mgmt.
 FUND: Site Closure and Maintenance

BUDGET UNIT: EAB SWM
 FUNCTION: Health & Sanitation
 ACTIVITY: Sanitation

ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
Appropriation							
Services and Supplies	2,161,284	2,336,684	-	-	2,336,684	(526,326)	1,810,358
Total Appropriation	2,161,284	2,336,684	-	-	2,336,684	(526,326)	1,810,358
Depreciation	121,500	17,701,743	-	-	17,701,743	(17,580,243)	121,500
Total Requirements	2,282,784	20,038,427	-	-	20,038,427	(18,106,569)	1,931,858
Departmental Revenue							
Taxes	9,500	9,500	-	-	9,500	-	9,500
Use Of Money and Prop	100,000	100,000	-	-	100,000	-	100,000
Current Services	149,201	146,160	-	-	146,160	48,090	194,250
Other Revenue	392,010	-	-	-	-	-	-
Total Revenue	650,711	255,660	-	-	255,660	48,090	303,750
Operating Transfers In	9,027,023	13,068,255	-	-	13,068,255	(1,667,997)	11,400,258
Total Financing Sources	9,677,734	13,323,915	-	-	13,323,915	(1,619,907)	11,704,008
Rev Over/(Under) Exp	7,394,950	(6,714,512)	-	-	(6,714,512)	16,486,662	9,772,150
Budgeted Staffing		-	-	-	-	-	-
Fixed Asset							
Land	845,550	325,000	-	-	325,000	(325,000)	-
Improvement to Land	11,659,757	18,842,365	-	-	18,842,365	(5,442,365)	13,400,000
Total Fixed Assets	12,505,307	19,167,365	-	-	19,167,365	(5,767,365)	13,400,000



DEPARTMENT: Public Works - Solid Waste Mgmt.
 FUND: Site Closure and Maintenance
 BUDGET UNIT: EAB SWM

SCHEDULE A

DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment		Budgeted Staffing	Appropriation	Departmental Revenue	Revenue Over/ (Under) Exp
1.	Services and Supplies Decrease due to a decrease of carryover professional service projects from 2004-05 and a decrease of new professional service projects for 2005-06.		(526,326)	-	526,326
2.	Depreciation The amount estimated in 2004-05 for depreciation expense is vastly under budget due to the effects of GASB 18, which requires the recalculation of landfill depreciation whenever a new cell becomes available to accept waste. This does not impact the financial resources of the Solid Waste Management Division because depreciation expense is a non-cash transaction that is adjusted annually merely for accounting purposes.	-	(17,580,243)	-	17,580,243
3.	Current Services Revenues Increase due to additional revenue sharing generated from Article 20 "Out-of-County" Waste. The Board approved acceptance of Article 20 Waste, up to a maximum of 150,000 tons per year, on July 13, 2004 [Amendment No. 17 to Burrtec Waste Industries, Inc. Contract No. 01-237].	-	-	48,090	48,090
4.	Operating Transfers In Decrease due to reduction in required funding from Fund EAN - Financial Assurance for closure projects in 2005-06.	-	-	(1,667,997)	(1,667,997)
Total		-	(18,106,569)	(1,619,907)	16,486,662

DEPARTMENT RECOMMENDED CHANGES IN FIXED ASSETS

Brief Description of Change		Appropriation
1.	Land Decrease due to anticipated completion in 2004-05 of purchase of property located West of Unit 1 of the Mid-Valley Sanitary Landfill, consisting of approximately 2 acres.	(325,000)
2.	Improvements to Land Decrease due to reduction in the amount required for carryover and new closure projects in 2005-06.	(5,442,365)
Total		(5,767,365)

